

Inventor(s):

Toshiyuki MASUDA

Title:

FLAME RETARDANT ARTIFICIAL POLYESTER HAIR**POWER OF ATTORNEY**

The specification of the above-identified patent application:

is attached hereto  
 was filed on March 18, 2005 as application Serial No. PCT/JP2005/004944

I hereby revoke all previously granted powers of attorney in the above-identified patent application and appoint the following attorneys to prosecute said patent application and to transact all business in the Patent and Trademark Office connected therewith:

Richard G. Lione - 19,795

Please address all correspondence and telephone calls to Richard G. Lione in care of:

Brinks Hofer Gilson & Lione  
 P.O. Box 10395  
 Chicago, IL 60610  
 (312)321-4200

The undersigned hereby authorizes the U.S. attorneys named herein to accept and follow instructions from Richard G. Lione as to any action to be taken in the Patent and Trademark Office regarding this application without direct communication between the U.S. attorney and the undersigned. In the event of a change in the persons from whom instructions may be taken, the U.S. attorneys named herein will be so notified by the undersigned.

KANEKA CORPORATION, a corporation, certifies that it is the assignee of the entire right, title and interest in the patent application identified above by virtue of either:

An assignment from the inventor(s) of the patent application identified above, a copy of which is attached hereto.  
 OR  
 An assignment from the inventor(s) of the patent application identified above. The assignment was recorded in the Patent and Trademark Office at Reel       , frame       .  
 OR  
 A chain of title from the inventor(s) of the patent application identified above, to the current assignee as shown below:

1. From        To:         
     The document was recorded in the Patent and Trademark Office at  
     Reel       , frame       , or a copy thereof is attached.
2. From        To:         
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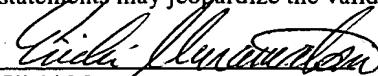
Additional documents in the chain of title are listed on a supplemental sheet.

The undersigned has reviewed the assignment or all the documents in the chain of title of the patent application identified above and, to the best of undersigned's knowledge and belief, title is in the assignee identified above.

The undersigned (whose title is supplied below) is empowered to act on behalf of the assignee.

I hereby declare that all statements made herein of my own knowledge are true, and that all statements made on information and belief are believed to be true; and further, that these statements are made with the knowledge that willful false statements, and the like so made, are punishable by fine or imprisonment, or both, under Section 1001, Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

Signature

Date: August 29, 2006

Name:

Eiichi Muramatsu

Title:

GENERAL MANAGER, INTELLECTUAL PROPERTY DEPARTMENT

Rev. Dec.-99

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